

# **Business Principles for Countering Bribery**

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## **Transparency International Self-Evaluation Tool**

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### 1 Introduction

This Self-Evaluation Tool (SET) has been developed by Transparency International for use by companies to self-evaluate their anti-bribery Programmes. It aims to enable companies to appraise the strength, completeness and effectiveness of their anti-bribery policies and procedures against the framework of the Business Principles for Countering Bribery. An explicit policy of zero tolerance of bribery is the starting point for a company in countering bribery and it needs to be supported by implementation of the policy including detailed policies, organisational structures, assignment of responsibilities and documented procedures. The company will wish to assure itself that its policies and practices are adequate to meet assessed risks, live up to its values and that stakeholders are confident in the company's approach and performance. SET also provides guidance on indicators that can be used for external reporting and these can also serve as performance indicators for internal measures of progress and provide a basis for internal audit and external assurance.

Transparency International (TI) welcomes comments on the Self-Evaluation Tool, how it proved of value and suggestions for improvement. Please send them to [businessprinciples@transparency.org](mailto:businessprinciples@transparency.org).

### 2 About SET

SET provides an in-depth check-list aligned to the Business Principles for Countering Bribery (2009 Revision). It aims to assist companies to:

1. Identify strengths and areas for improvement;
2. Stimulate approaches and thinking related to anti-bribery;
3. Provide content for a report to management, the Audit or Governance Committee or the Board on the design completeness, effectiveness and reliability of the anti-bribery Programme;
4. Provide a basis for internal audit or an independent verification or assurance provider.

The self-evaluation can be applied at different levels: to the whole of the company's worldwide activities including subsidiaries and branches or limited to one country, region, subsidiary or business unit.

The evaluation in larger companies may be carried out by a specialist department such as internal audit, compliance or ethics officer, legal counsel or corporate affairs. In a smaller company it could be carried out by a senior manager.

### 3 The Business Principles for Countering Bribery

The Business Principles for Countering Bribery are a voluntary code for countering bribery by the private sector first published in 2002 with a revised edition published in April 2009. They apply to bribery in all its forms. The BPCB were developed through a multi-stakeholder process led by Transparency International comprising a steering group of companies, business associations, non-governmental organisations and trade unions, field tests and web-based consultation. The Business Principles provide a framework for companies seeking to adopt a comprehensive anti-bribery Programme. TI encourages companies to consider using the Business Principles as a starting point for developing their own anti-bribery Programmes or as a benchmark for existing ones.

## 4 Methodology of SET

This first edition of SET provides a set of *Core Indicators* that represent the base line for accepted good practice set out in the Business Principles for Countering Bribery. A future edition of SET will provide a range of *Supporting Indicators* as a check-list of improvement practices for the anti-bribery Programme. The *Core Indicators* pose questions based on a systems approach of:

- 1) Is there a policy?
- 2) Is there a procedure? This can be either to implement a policy or be a stand-alone procedure.
- 3) Is the procedure implemented effectively?
- 4) Is there public reporting?

The over-arching policy of zero tolerance of bribery will need to be elaborated with detailed policies and then the challenge lies in implementation of the policies. Procedures put policies into effect, enable actions to be carried out consistently and effectively and allow monitoring and improvement. The company needs to know that its policies and procedures are well designed and working. It can do this by setting measures or performance indicators against which procedures can be assessed. However, countering bribery does not lend itself to measurement as bribery that is prevented cannot be identified and bribery that takes place successfully remains hidden. However, proxy measures can be used such as surveys of employee or the numbers of hours of training given to high risk functions. Although a company may be reasonably assured that its anti-bribery Programme is well designed and adequately effective, the company will need to reassure its stakeholders. This can be done through transparency of its activities and reporting on its anti-bribery Programme. SET therefore provides some examples of measures that can be used to report externally.

## 5 Carrying out the Self-Evaluation

There are 241 Core Indicators and whilst at first sight this may appear to be a challenging number there are many areas of organisational activity that need evaluation and an individual area to be assessed may have only a small number of indicators e.g. for facilitation payments there are seven indicators. Not all indicators will be relevant to a company's particular circumstances or approach to anti-bribery, for instance the company may not have agents. SET can be completed fully using all relevant indicators or the evaluator may adopt a staged approach focusing on a particular set of indicators. SET will not provide a benchmark for comparison between companies as individual companies' circumstances will vary according to their business structure, sectors, markets, risks of bribery and their risk approaches.

In completing an indicator, the evaluator can record an assessment of the company's status and supporting evidence using columns described below.

Y	Yes, the company assesses it meets that indicator
N	No, the company assesses it does not meet that indicator
Unclear	Uncertain what the company's position is
N/A	Not applicable
In plan	Work is in progress or in plan to meet the indicator
Plan date	The date by which the work in progress or plan will be completed
Rating	This allows the evaluator to record an assessment of how effectively a procedure is implemented. It is suggested the evaluator use a scoring method such as that given below. This column is not applicable to policy indicators and the cells are blanked..
Comment.	A short comment can be inserted in the electronic form or a reference made to a comment can be on an attachment sheet.
Evidence	It will be helpful for future users of the Self-Evaluation or for when carrying out further evaluation if the source of evidence is recorded for the evaluation given. This can be done by inserting a reference in the electronic form to an attachment giving details of the evidence and where it can be found such as a policy document. If a Core Indicator is not answered or is evaluated as less than good practice, it will be helpful for future evaluations or any external assurance if the reasons for the evaluation are recorded and, if appropriate, why it was decided that action was unnecessary.

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The evaluator may wish to record strengths and improvement areas and boxes are provided for this after each section.

The SET indicators cover all activities referenced in the Business Principles for Countering Bribery (2009 Revision). In completing the Core Indicators, the evaluator can refer to the TI Business Principles Guidance Document which gives detailed background to implementing an anti-bribery Programme. It can be found on the Transparency International website [www.transparency.org](http://www.transparency.org).

### Effectiveness rating

The evaluator may wish to record an assessment of the effectiveness of implementation of a procedure using a scale such as that proposed below.

4	There is extensive evidence that the procedure is implemented effectively and consistently across the company or entity being assessed
3	There is some substantial evidence that the procedure operates well and is implemented consistently across the company or entity
2	There is documented evidence that implementation takes place though room remains for improvement in performance or in the consistency of application of the procedure across the company or entity
1	There is some anecdotal or limited documented evidence but implementation of the procedure is uneven in performance or in the consistency of application across the company or entity
0	There is no evidence to show that the procedure is implemented adequately

### External reporting indicators

The company can benefit in various ways from reporting publicly on its Programme. It can enhance credibility with stakeholders for its anti-bribery efforts; it can help drive internal performance and it can assist in deterring attempts at corruption by making clear how seriously the company acts in implementing its no-bribes policy. SET offers a range of suggested reporting indicators at two levels. *Basic Reporting Indicators* (marked in bold and larger font) are recommended as the basic level that companies should be reporting and *Supporting Reporting Indicators* are suggestions for other areas where companies may choose to extend their reporting.

### Reporting the results of the evaluation to management

Following completion of the self-evaluation, the evaluator can prepare a summary report identifying strengths, improvement areas and a timetable for action. The report can include comments on issues and areas of concern with assignment of responsibilities for actions and a timetable for their achievement. The report should be considered for submission to responsible management and Board committees such as the Audit or Governance Committees or, if they exist, the risk management or corporate responsibility committees and ultimately to the Board of Directors or owner. The conclusions of the reviews should be documented and attached to the self-evaluation report with needed improvements identified and any action plan. The self-evaluation report can be used as the basis for a verification or assurance review whether carried out by an internal department or by an external independent verifier.

Self-evaluation exercises should be carried out regularly to assess progress against the agreed actions. The initial evaluation will provide a benchmark against which progress can be assessed. Problematic areas should be reviewed frequently until deficiencies are remedied. Some companies, especially those with a listing in the US, should consider any potential legal implications of findings from an evaluation of their anti-bribery Programmes. For the purpose of legal protection, a company may wish to have the evaluation carried out at the direction of its legal counsel (the evaluator would report to the legal counsel) as this may afford attorney-client privilege.<sup>1</sup>

### Web-based software version of SET

TI has collaborated with Enablon, a leading provider of corporate responsibility management software, to produce a web-based software edition of SET, Enablon Anti-Bribery System (ABS). For more information about the Enablon ABS solution please see: [www.enablon.com/abs](http://www.enablon.com/abs).

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<sup>1</sup> The US Department of Justice has provided guidance that cautions prosecutors that attorney-client communications should be sought only in rare circumstances (US Department of Justice, McNulty Memorandum, December 12, 2006).

## **6 Conditions of use**

Transparency International accepts no liability (including liability in negligence) for and gives no undertakings concerning the accuracy, completeness or fitness for the purpose of the information provided or the results, feedback or other information deriving from use of SET. Before relying on any information or material derived from use of SET in any important matter, users and third parties should carefully evaluate its accuracy, currency, completeness and relevance for the purposes, and should obtain any appropriate professional advice relevant to their particular circumstances. The user is bound to inform any subsequent recipient of information or material derived from use of SET of such terms.

Completion of SET will not imply endorsement by Transparency International in any way of the design or effectiveness of the user's anti-bribery Programme.

## 7 Self-Evaluation indicators

### 7.1 The Principles

#### *Prohibition of bribery in any form*

The first of the two Business Principles is: **‘The enterprise shall prohibit bribery in any form whether direct or indirect’**. The company’s Programme must be based on a policy of zero tolerance of bribery. This will be a clear written statement that the company prohibits bribery and that it will not tolerate its directors, employees or third parties in their relationship with the company, being involved in bribery whether by offering, promising, soliciting, demanding, giving or accepting bribes or behaving corruptly in the expectation of a bribe. An example no-bribes statement is: *‘The company has a zero tolerance of bribery and corruption. This policy extends to all the company’s business dealings and transactions in all countries in which it or its subsidiaries and associates operate. This policy is given force in a detailed anti-bribery Programme which is constantly revised to capture changes in law, reputation demands and changes in the business. All directors and employees are required to comply with this policy.’*

A definition of bribery will help the company identify the scope of risks. The definition could be adopted from one already in use such as that in the Business Principles which is: ‘the offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action which is illegal or a breach of trust.’ It can be further defined by detailing the various forms of bribery presenting greater risk and its extension to the company’s relations with third parties.

		Y	N	Un-clear	In plan?	Plan date	Comment	Evidence reference
1	Does the company have a stated formal policy of zero tolerance of bribery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2	Has the policy of zero tolerance of bribery been formally approved by the Board or equivalent body or if a family owned company, the owner-manager?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
3	Does the company have a definition of what it means by bribery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
4	Is the definition comprehensive, covering bribery in any form which might result in improper influence including any gifts or services, cash or in-kind, bribery of public officials and private-to-private bribery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
5	Does the company prohibit all forms of bribery whether they take place directly or through third parties?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
6	Does the company prohibit an employee from soliciting, arranging or accepting a bribe for the employee’s benefit or that of the employee’s family, friends, associates or acquaintances?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
7	Does the company have a high level public statement such as a Corporate Values statement which includes a commitment to business integrity?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
8	Does company have a Code of Conduct or equivalent policy document which includes an explicit statement of the no-bribes policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

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External reporting basic indicator		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
9	Statement of the policy of zero tolerance of bribery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### Commitment to an anti-bribery Programme

The second of the two Business Principles is: '**The company shall commit to the implementation of a Programme<sup>2</sup> to counter bribery**'. The company must give substance to its zero tolerance of bribery policy through developing and committing publicly to a detailed anti-bribery Programme. The commitment should be made formally with written approval by the Board and supported by management as this will set out the company's aims for implementing its no-bribes policy. Demonstrating commitment to a Programme is also important as it provides an impetus and the leadership for development of a comprehensive Programme. The Programme can be communicated by publication in such as a brochure setting out in some detail guidance for employees or business partners on how the company's no-bribes policy should be complied with.

		Y	N	Un-clear	N/A	In Plan?	Plan date	Comment	Evidence reference
10	Is there an expressed commitment to implement a Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
11	Does the company have a formal Programme to implement its policy of zero-tolerance of bribes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
12	If there is not an integrated Programme does the company have some elements of a management system for countering bribery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
13	Has the Programme been formally approved by the Board or equivalent body or, if a family owned company, the owner-manager?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

Strengths	
Improvement areas	
To do	
Comments	

## 7.2 Development of the Programme for countering bribery

Once the company has decided its policy of zero tolerance of bribery and committed to introducing a Programme it must give substance to this by developing a detailed anti-bribery Programme as described in the Business Principles for Countering Bribery and the TI Six Step Implementation Process. The development of the Programme is not a one-off exercise but a continuous process of implementation, monitoring, reporting and improvement.

### Design

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
14	Does the Programme clearly and in reasonable detail, articulate values, policies and procedures to be used to prevent bribery from occurring in all activities under the company's effective control?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

Strengths	
Improvement areas	

<sup>2</sup> The Programme is the whole of the company's anti-bribery efforts specifically including its values, code of conduct, detailed policies and procedures, risk management, internal and external communication, training and guidance, internal controls, oversight monitoring and assurance.



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To do	
Comments	

<b>External reporting basic indicator</b>		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
15	<b>Description of the anti-bribery Programme<sup>3</sup></b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### Documentation

As with any management process, the anti-bribery Programme should be fully documented with a system of document control for the principal policies and procedures. This enables roles and responsibilities to be defined with consistency of approach, policies and procedures to be tracked and kept up-to-date and an audit trail provided. Without a detailed documented Programme anti-bribery systems may not identify and address vulnerabilities from bribery, procedures may be ad hoc with gaps and inadequacies or employees working to out-dated documents and the sanctions procedures may be challenged when applied.

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
16	Is the Programme documented?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

### Use of risk assessment to develop a tailored Programme

An effective anti-bribery Programme will be one tailored to the company's particular business circumstances and risks. A risk assessment exercise is crucial to developing an effective anti-bribery Programme. Risk assessment enables the company to identify the areas most at risk of bribery, the potential impact and, within its risk approach, design the Programme and set in place measures and resources needed to mitigate the risks.

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
17	In developing the Programme was a risk assessment carried out to determine the extent of the risk of bribery to the business?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
18	If a risk assessment was carried out, is the Programme tailored to reflect the specific bribery risks identified?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
19	Was the Programme when developed benchmarked against the Business Principles for Countering Bribery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

<b>External reporting supporting indicator</b>		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
20	Reference to benchmarking against the Business Principles for Countering Bribery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

<sup>3</sup> Such as a brochure setting out in some detail guidance for employees or business partners on how the company's no-bribes policy should be complied with.



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### Consistency with anti-bribery laws

It is usual for a company to state publicly a policy to comply with the laws and regulations in all the countries in which the company and any subsidiaries operate. Thus it should be made clear to employees and intermediaries that they should make it their business to understand what the local laws provide, the risks and sanctions that apply as well as alerting them to the extra-territorial reach of anti-bribery laws of the OECD and other countries. Before introducing policies and procedures the company should make sure they are consistent with local laws.

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
21	Is there a policy that the Programme should be consistent with all relevant anti-bribery laws in all the jurisdictions in which the company transacts its business?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
22	Is there a procedure to ensure the Programme is consistent with all relevant anti-bribery laws in all the jurisdictions in which the company transacts its business?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

<b>External reporting basic indicator</b>		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
23	<b>Statement that the company's policy is to be consistent with all relevant anti-bribery laws in all the jurisdictions in which the company transacts its business</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### Employee consultation

The values of involving employees in the development of the Programme are that the company can learn of concerns, issues and improvements that can be made to the Programme and can further communicate its no-bribes policy, approach and commitment. Use of consultation in development of the Programme will have the advantage of setting realistic policies and appropriate procedures. It is especially valuable to consult employees as an effective Programme will depend on the cooperation, motivation and skills of the company's employees and consultation can lead to greater understanding and commitment of the employees.

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
24	Were employees consulted when developing the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
25	Were unions, works councils or other employee representatives consulted in developing the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

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### Monitoring emerging best practices and engagement with interested parties

The company must remain vigilant to be aware of changing circumstances and corporate practices, legislation and bribery risks and it should adjust its Programme accordingly. Through consultation with interested parties the company can learn of concerns, issues and improvements that can be made to the Programme and it can communicate further its no-bribes policy, approach and commitment. The company should define its key interested parties and these can include opinion formers and stakeholders such as investors, customers, peer companies, business partners, the business community and associations, civil society, governments and communities.

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
26	Does the company have a procedure to ensure that it is informed of all internal and external matters material to the effective development and implementation of the Programme, and in particular, emerging best practices?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
27	Does the company have a procedure for engagement with relevant interested parties?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting supporting indicator	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
28 Description of engagement with interested parties and any resulting actions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### 7.3 Specific forms of bribery

The most prevalent forms of bribery will require clarification of the no-bribes policy through detailed policies and use of judgement. The Programme should deal with these appropriate to the assessed risk.

#### 7.3.1 Political Contributions

A political contribution is a contribution, financial or in kind, to support a political cause. Defining what is a political contribution presents some difficulty.. Financial contributions can include loans. In-kind contributions can include gifts of property or services, advertising or promotional activities endorsing a political party, the purchase of tickets to fundraising events and contributions to research organisations with close associations with a political party. The release of employees without pay from the employer to undertake political campaigning or to stand for office could also be included in the definition..

Political contributions can be a legitimate way for a company to support the democratic process by providing financial and other support to assist political parties to carry out their role but laws and practices can vary between countries. Political contributions can be vulnerable to abuse with companies using contributions to gain undue influence to win contracts or shape legislation favourable to their business. Some companies prohibit all political contributions because of the risks attached and the potential to damage reputation.

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		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
29	Is there a written policy covering political contributions whether made directly or indirectly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
30	Does the company have a definition of political contributions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
31	If the policy is not to make political contributions does the company have procedures to prevent political contributions being made?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
32	Is there a procedure to record accurately in the books any political contributions made? <sup>4</sup>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

### Policy allows political contributions

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
33	If the policy is to allow political contributions, does it cover making political contributions directly or indirectly in jurisdictions in which the company does not have a presence?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
34	If the policy is to allow political contributions does the policy specify that political contributions shall be in accordance with applicable law?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
35	If the policy is to allow political contributions Is there a review and approval procedure with designated levels of approval?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
36	Does the review and approval procedure include checks to ensure that political contributions are not made directly or indirectly to political parties, organisations or individuals engaged in politics as a way of obtaining advantage in business transactions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

<b>External reporting basic indicator</b>		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
37	<b>Policy for political contributions</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
38	<b>Details of all political contributions made by the company and its subsidiaries or a statement that it has made</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

<sup>4</sup> Even if there is a policy not to make political contributions, such contributions may be made either inadvertently or in contravention of the policy – in such cases they must be recorded correctly

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none									
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**7.3.2 Charitable Contributions and Sponsorships**

**Charitable contributions**

Charitable contributions can present risk as they involve payments made without tangible return and may be used as a subterfuge or route for bribery. Donations can be steered for corrupt purposes to 'front' charitable, sporting or philanthropic organisations or used to create undue influence such as donating to a favoured cause of a decision maker or customer. Donations made through an intermediary present further risk as they can be subject to less control and follow-up. If the company has a foundation or trust it may fall outside the company's Programme, donations may be made without reference to the company and might be seen by stakeholders as undue influence on a decision maker for a potential contract.

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
39	Is there a written policy covering charitable contributions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
40	Are there procedures and controls to ensure that charitable contributions are not used as a subterfuge for bribery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
41	Is there a review and approval procedure for charitable contributions with designated levels of approval?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
42	Is there a procedure to monitor charitable contributions to ensure that they are not used as a subterfuge for bribery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
43	Is there a procedure to record charitable contributions accurately in the books?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
44	If the company has a foundation or trust are that entity's contributions subject to procedures and controls to ensure they are not used as a subterfuge for bribery to gain undue advantage for the company?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

<u>External reporting basic indicator</u>	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
45 <b>Policy and criteria for charitable contributions</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
46 <b>Details of all charitable contributions made by the company and its subsidiaries</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

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### Sponsorships

Sponsorships unlike charitable contributions are made for business objectives and usually for brand or reputation management purposes. They can present risk as they involve payments made for services or benefits that are often hard to measure and track. Sponsorships can be subject to kickbacks; funds can be steered for corrupt purposes to 'front' charitable, sporting or philanthropic organisations or used to create undue influence such as sponsoring a favoured cause of a decision maker or a customer. Hospitality is often tied into sponsorship and can be inappropriate when the tickets and entertaining are of high value such as attending a major sporting occasion. For all these reasons the company should have a precise documented policy for sponsorships supported by selection criteria made public, review procedures and detailed controls including evaluation of sponsorships made. If the sponsorship policy is clearly defined then this can assist in resisting any approaches for bribes to be made using sponsorship.

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
47	Is there a written policy covering sponsorship?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
48	Are there procedures and controls to ensure that sponsorships are not used as a subterfuge for bribery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
49	Are there procedures for approval and payment of sponsorships which are in line with the normal purchasing procedures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
50	Is there a procedure to monitor sponsorships to ensure that they are not used as a subterfuge for bribery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

	<b>External reporting basic indicators</b>	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
51	<b>Policy and criteria for sponsorships</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
52	<b>Details of all sponsorships made</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### 7.3.3 Facilitation Payments

Facilitation payments are small bribes made to secure or expedite the performance of routine official action to which the company is entitled. The definition should be precise and unambiguous as this will help clarify how to handle request for bribes and extorted demands. Facilitation payments are problematic as they are illegal in most countries though they remain widespread and may be paid on behalf of the company by agents or other similar intermediaries. The dividing line between facilitation payments and bribes is not easily drawn and can weaken the company's ability to implement its anti-bribery Programme. The policy for facilitation payments should be aligned to the overall no-bribes policy and will provide the platform for procedures to eliminate or control such payments and to ensure that the company complies with laws whether anti-corruption or taxation. In some cases the demand for facilitation payments may be accompanied by a threat to safety or health – these are extorted payments and the company should provide guidance to employees and agents on how to handle these safely and where to get advice.



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		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
53	Is there a written policy covering facilitation payments?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
54	Does the policy include a definition of facilitation payments?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
55	Does the policy prohibit facilitation payments?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
56	If the policy does not prohibit facilitation payments, then does it require the company to work to identify and eliminate such payments?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
57	Does the company have controls and procedures to implement its policy on facilitation payments?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
58	Does the company have a procedure to record accurately in the books any facilitation payments made? <sup>5</sup>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
59	Does the company have a procedure to monitor implementation of its policy on facilitation payments?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

	<b>External reporting basic indicator</b>	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
60	<b>Policy for facilitation payments</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
61	<b>Measures of employee inquiries about facilitation payments made to the advice channel or hot line</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### 7.3.4 Gifts, Hospitality and Expenses

Gifts, hospitality and expenses present risks related to bribery. They may be used by corrupt third parties to manoeuvre the company's employees to a position of obligation and prepare the way for a corrupt act or by an employee corruptly to build favours with prospective clients. Negligence, inexperience and ignorance can equally be risks when giving or receiving gifts, hospitality and expenses. Inappropriate gifts, hospitality or expenses given to a potential client may cause offence or infringe the client's own rules and could lead to exclusion from bidding from business. A further risk is that in some societies there are gift giving cultures and it may prove difficult for employees to know where to draw a line. Because of the high risks attached to gifts, hospitality and expenses, the company should have a clear written policy supported by communications and guidelines, controls and detailed procedures. Controls can include thresholds for the value of gifts, hospitality and expenses and can be made flexible to account for local customs and the varying financial value of such expenses in different countries.

<sup>5</sup> Even if the policy prohibits facilitation payments there may be some such payments made either as a violation of the policy or because of threats to safety or health.

## Business Principles for Countering Bribery: TI Self-Evaluation Tool

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
62	Does the company have written policies covering gifts, hospitality and expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
63	Do the policies prohibit the offer or receipt of gifts, hospitality or expenses whenever these could affect or be perceived to affect the outcome of business transactions and are not reasonable and bona fide expenditures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
64	Do the policies reflect the particular risks of gifts, hospitality and expenses being used as a subterfuge for bribery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
65	Are there procedures and controls, including thresholds and reporting procedures, to ensure that the company's policies relating to gifts, hospitality and expenses are followed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
66	Is there a procedure to ensure that gifts, hospitality or reimbursed expenses conform to the laws of the countries where they are made or received?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
67	Are there clear guidelines to enable employees to know how to handle the giving or receiving of gifts, hospitality and expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
68	Is there a procedure to communicate to employees the guidelines for gifts, hospitality and expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
69	Is there a procedure to communicate to business partners the guidelines for gifts, hospitality and expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

	<b>External reporting basic indicators</b>	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
70	<b>Policies and guidelines for gifts, hospitality and expenses</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
71	<b>Number or percentage of countries in which the company operates in which there are procedures to control gifts, hospitality and expenses</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

## 7.4 Programme Implementation Requirements

### 7.4.1 Organisation and Responsibilities

This section reviews the extent to which the company has an appropriately structured organisation that assigns responsibilities and accountability for performance and compliance of the Programme. Success in implementing the Programme will depend greatly on the ability of support functions such as finance, legal, security and internal audit and the company should ensure they have the skills and resources to implement the Programme. Operational functions should accept the value of the Programme and carry it through their departments.

#### **Commitment to a Programme and assignment of responsibilities**

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
72	Has the Board of Directors or equivalent body or owner-manager committed to an anti-bribery policy and Programme based on the Business Principles for Countering Bribery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
73	Does the Board of Directors or equivalent body provide oversight to the Programme either directly or through a Board committee?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
74	Is the Chief Executive responsible for ensuring that the Programme is carried out consistently with clear lines of authority?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
75	Does a director or senior manager have responsibility for implementing the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
76	Is unambiguous responsibility and authority assigned to managers for carrying out the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

<b>External reporting basic indicator</b>	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
77 <b>Description of the company's organisation for implementation of the Programme</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

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### Demonstration of commitment by Board and management

Board and management commitment means that they should do more than provide formal commitment and oversight. Members of the Board, senior management or the owner-manager should be seen by employees and business partners to be active in the support of the Programme. This means not only acting clearly with integrity but speaking at employee and external events, communicating through internal and external channels and above all providing leadership and example.

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
78	Does the Board or equivalent body or owner-manager demonstrate visible and active commitment to the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
79	Do the Chairman and Chief Executive Officer demonstrate visible and active commitment to implementation of the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
80	Do the Board and senior management provide an example for transparency and integrity through their own behaviour?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
81	Does the company make compliance with the Programme mandatory for directors?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
82	Is there a sanctions procedure for breaches of the Programme by Directors?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

<b>External reporting basic indicator</b>	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
83 <b>Evidence of the commitment and support of the leadership to the Programme</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

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### 7.4.2 Business relationships<sup>6</sup>

Whilst the focus of the company's Programme will be on its internal systems and the attitude and behaviour of its employees and any contract staff, the company should recognise that this will be insufficient in carrying out an effective anti-bribery Programme. Bribery can take place through agents and other intermediaries and the company may be liable for investigation and prosecution for acts carried out by third parties. Employees too can be subject to approaches and offers from third parties. Therefore, the company should monitor and encourage anti-bribery performance in its related companies and third parties.

#### 7.4.2.1 Subsidiaries

If the company has effective control of a subsidiary, regardless of the location of the subsidiary or the nationality of its decision-making management the company must insist on the same level of implementation of its Programme as in its own organisation. A particular problem exists in certain developing countries, many of which have a poor record in relation to corruption that foreign investors are not allowed to hold a controlling interest in local business entities.

#### Implementing the Programme across the company and its subsidiaries

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
84	Is there a policy to implement the company's Programme in all business entities over which it has effective control?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
85	Are there procedures for applying this policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

<u>External reporting basic indicator</u>	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
86 <b>Extent to which the Programme is implemented in all the entities under the company's effective control using measures such as numbers or percentage of employees, value of turnover, countries, business units</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

<sup>6</sup> The provisions apply also to non-controlled subsidiaries, consortium partners, teaming agreements and nominated sub-contractors

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### Country general managers' accountability

If the company has subsidiaries, the general managers are important to the implementation of the Programme as they are the visible face for the Programme for the subsidiary and it will be their commitment that will drive its implementation.

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
87	Is it the company's policy to hold general managers of subsidiaries accountable for implementation of the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
88	Is there a procedure for general managers of subsidiaries to provide regular written assurance that the parent company's Programme is implemented?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting supporting indicator	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
89 Number/percentage of country General Managers making written reports or certification of implementation of the Programme	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### Support and operational functions

Success in implementing the Programme will depend greatly on the ability of support functions such as finance, legal, security and internal audit and the company should make sure they have the skills and resources to implement the Programme. Operational functions, especially those assessed as having high risk from bribery, should accept the value of the Programme and carry it through their departments. The prime functions at risk from bribery will include contracting and purchasing, supply chain management, marketing and sales.

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
90	Are there procedures to ensure that support and operational functions have the skills and resources to assist in implementing the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
91	Are there procedures to examine sales and marketing procedures regularly where risks of bribery apply and to implement appropriate remedies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
92	Are there procedures to examine contracting and purchasing procedures regularly where risks of bribery apply and to implement appropriate remedies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

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### 7.4.2.2 Significant investments

Significant investments can be where the investee is not a subsidiary but the company has a substantial financial stake in the entity and has some influence. When making a significant investment it may not be possible to insist on implementation of a Programme equivalent to that of your company's but your company will wish to ensure that the investee complies with laws, that the value of the investment is protected from damage caused by bribery incidents and to avoid any risk of prosecution.

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
93	Is there a policy to encourage the implementation of a Programme equivalent to its own in companies in which the company has a significant investment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
94	Is there a procedure to encourage the implementation of a Programme equivalent to its own in companies in which the company has a significant investment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
95	Is there a procedure to carry out due diligence on 'legacy risks' for mergers and acquisitions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting supporting indicator	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
96 Description of the company's policy for significant investments and how it is implemented	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### 7.4.2.3 Policy for business relationships

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
97	Is there a policy to require or encourage the implementation of a Programme equivalent to its own in entities with which the company has significant business relationships?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

External reporting basic indicator	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
98 <b>Description of how the company extends the Programme to its business relationships</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

**7.4.2.4 Joint ventures and consortia**

In some industries, by tradition, for risk sharing or to meet local laws, it is common to conduct business through the formation of joint ventures or consortia. A company entering a joint venture or consortium ('venture') will be attaching its reputation to the venture and may also be liable criminally and in the civil courts for the venture's actions including violations related to bribery. As such, it will be necessary to carry out due diligence before entering a venture and the company should have a procedure to assess the existence and scope of issues that could affect its partners or the operation of its ventures. If the company is not the managing partner and is unable to persuade the other partners that the venture should adopt a Programme consistent with the company's then, if it is decided to proceed with the arrangement, a strategy should be planned for exiting the venture if a bribery violation occurs. This will include contractual protection giving the right to exit and to carry out close monitoring of the activities of the venture. If deficiencies are found then actions can include requiring correction of deficiencies in the implementation of the Programme; application of sanctions; or termination of its participation in the joint venture or consortium.

**Due diligence on joint ventures and consortia**

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
99	Is there a procedure to conduct due diligence before entering into a joint venture or consortium?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting supporting indicator		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
100	The extent to which due diligence has been carried out on the company's joint ventures and consortia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

**Applying the Programme to joint ventures and consortia where effective control exists**

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
101	Is there a policy to ensure that the joint ventures and consortia over which the company maintains effective control have Programmes consistent with its own?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
102	Is there a procedure to ensure that the joint ventures and consortia over which the company maintains effective control have Programmes consistent with its own?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting supporting indicator		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
103	The extent (number and/or percentage) of joint ventures and consortia that implement anti-bribery Programmes that are consistent with that of the company	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			





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### Where the company does not have effective control of a joint venture or consortium

	Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
104	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Where the company does not have effective control of a joint venture or consortium is there a procedure to make known its Programme to the other entities in the venture and encourage them to adopt a Programme for the venture consistent with its own?									

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

### Monitoring joint ventures and consortia

	Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
105	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Where due diligence shows a joint venture or consortium does not have a Programme consistent with that of the company, is there a procedure to establish contract protection?									
106	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Does the company have a procedure to monitor the Programmes and performance of its joint ventures and consortia?									
107	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
In the case of policies and practices that are inconsistent with its own Programme, is there a procedure for the company to take appropriate action?									

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

### Exit strategy

	Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
108	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Does the company have a procedure that where it is unable to ensure a joint venture or consortium has a Programme consistent with its own, it has a plan to exit from the arrangement if bribery occurs or may be reasonably thought to have occurred?									

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting supporting indicator	Y	N	Un-clear	In plan?	N/A	Plan date	Comment	Evidence reference

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109	Number of joint ventures and consortia terminated because of inconsistency with the company's Programme	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
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### 7.4.2.5 Agents and other Intermediaries

This section applies to agents and similar intermediaries where there is a close relationship with the company such as advisers, consultants and distributors. The Programme should be extended to intermediaries as they are one of the high risk areas for bribes and kickbacks. They can be used by corrupt employees to keep bribe payments off the books but also agents acting on their own initiative may become involved in bribery and thereby implicate the company without its knowledge. Scrupulous due diligence in the selection of agents is the first and incontrovertible step but it must be supported by a no-bribes attitude and behaviour of the company's employees and any contract staff. There is always a risk that an agent or other intermediary may commit malpractice and the company needs to protect itself by having the right to terminate the agreement with the agent. The presence of the clause will send a signal from the start of the relationship that the company is committed to no-bribe and will protect the company by enabling a swift severance from an agent if something goes wrong.

		Y	N	Un-clear	N/A	In Plan?	Plan date	Comment	Evidence reference
110	Are there procedures to ensure that the company does not channel improper payments through agents or other intermediaries?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

### Due diligence on agents and intermediaries

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
111	Is it the company's policy to undertake due diligence before appointing agents and other intermediaries?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
112	Is there a procedure to undertake due diligence before appointing agents and other intermediaries?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
113	Is there a procedure to provide guidance to employees for conducting due diligence before appointing agents and other intermediaries?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
114	Does the company have a procedure to properly document due diligence reviews?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

		Y	N	Un-clear	In plan?	N/A	Plan date	Comment	Evidence reference
115	Number and or percentage of agents and other intermediaries that have been subjected to due diligence review	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

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### Appointing agents and intermediaries

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
116	Is there a procedure for all agreements with agents and other intermediaries to require prior approval of senior management?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
117	Is there a procedure to inform agents and other intermediaries before appointment of the company's Programme and the requirements for meeting the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

### Contractual requirements to comply with the Programme

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
118	Is there a policy to require agents and other intermediaries to contractually agree to comply with the company's Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
119	Is there a procedure for the company to have the contractual right of termination in the event that agents and other intermediaries pay bribes or act in a manner inconsistent with the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
120	Is there a procedure to make provision in all contracts with agents, advisers and other intermediaries relating to the right of access to records, cooperation in investigations and similar matters pertaining to the contract?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
121	Does the company have a procedure to provide its agents and other intermediaries with advice and documentation explaining the obligation to comply with the company's Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
122	Is there a procedure to communicate clearly to agents and other intermediaries the sanctions that would be applied in the event of violation of its Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting supporting indicator		Y	N	Un-clear	In plan?	N/A	Plan date	Comment	Evidence reference
123	Number/percentage of the company's agents and intermediaries with contracts requiring them to comply with the company's Programme	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

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### Compensation paid to agents and other intermediaries

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
124	Is there a policy that compensation paid to agents and other intermediaries is appropriate and justifiable remuneration for legitimate services rendered?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
125	Is there a procedure to ensure that compensation paid to agents and other intermediaries is appropriate and justifiable remuneration for legitimate services rendered?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
126	Is it the company's policy that compensation paid to agents and other intermediaries is paid through bona fide channels?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
127	Are there procedures to ensure that compensation paid to agents and other intermediaries is paid through bona fide channels?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
128	Is it the company's policy not to make payments to agents and intermediaries to off-shore accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
129	Are there procedures to ensure that payments are not made to agents and intermediaries using off-shore accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

### Keeping of books and records by intermediaries

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
130	Is there a procedure to contractually require agents and other intermediaries to keep proper books and records available for inspection by the company, auditors or investigating authorities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

### Documenting the relationship

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
131	Does the company have a procedure to properly document material aspects of the relationship with the agent, adviser or other intermediary?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

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### Monitoring agents and other intermediaries

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
132	Is there a procedure to monitor the conduct of the company's agents and other intermediaries?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
133	Does the company apply sanctions to agents and intermediaries that pay bribes or act in a manner inconsistent with the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

External reporting supporting indicator		Y	N	Un-clear	In plan?	N/A	Plan date	Comment	Evidence reference
134	Number of agents' and intermediaries' contracts terminated for violation of the Programme	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### 7.4.2.6 Contractors, Subcontractors and Suppliers

Contracting and purchasing are among the operational functions of high vulnerability to bribery and kickbacks. A clear public commitment to operating fairly and transparently and a public written policy of zero tolerance of bribes will enhance the reputation of the company and can deter bribe approaches. The company's code of conduct or business principles should carry a statement that the company is committed to integrity and will operate transparently and fairly in its business dealings. When awarding contracts, the company should communicate and demonstrate that its contracting and purchasing procedures are carried out in line with this commitment.

### Fair and transparent procurement processes

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
135	Does the company have an explicit public statement to conduct its contracting and procurement practices in a fair and transparent manner?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
136	Does the company have procedures to carry out its contracting and purchasing in a fair and transparent matter to counter the risk of bribery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

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### Due diligence on contractors and suppliers

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
137	Is there a procedure for undertaking due diligence, as appropriate, in evaluating prospective contractors and suppliers to ensure that they have effective anti-bribery Programmes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
138	Does the company have a procedure to avoid dealing with contractors and suppliers known or reasonably suspected to be paying bribes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting supporting indicator		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
139	Measure of contractors and suppliers on which due diligence carried out	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### Communicating the Programme to contractors and suppliers

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
140	Does the company have a policy to make known its anti-bribery Programme to contractors, subcontractors and suppliers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
141	Does the company have procedures to make known its anti-bribery Programme to contractors, subcontractors and suppliers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting supporting indicator		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
142	Measure of contractors and suppliers to which the Programme has been communicated	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
143	Measures of training given to contractors and suppliers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
144	Results of surveys of contractors and suppliers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

## Business Principles for Countering Bribery: TI Self-Evaluation Tool

### Monitoring the conduct of contractors and suppliers

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
145	Does the company have procedures to monitor significant contractors and suppliers to ensure they have effective anti-bribery Programmes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting supporting indicator		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
146	Measure of monitoring of significant contractors and suppliers to ensure they have effective anti-bribery Programmes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### Right of termination of contracts with suppliers and contractors

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
147	Are there procedures for the company to have the right of termination in the event that contractors and suppliers pay bribes or act in a manner inconsistent with the company's Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting supporting indicator		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
148	Number of contractors' and suppliers' contracts terminated for non-conformance with the company's Programme	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			



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### 7.4.3 Human Resources

A Programme will succeed only if it has the support and commitment of employees. The implementation of a Programme touches on all aspects of Human Resources (HR) management. This section assesses the extent to which the HR policies and procedures support the Programme. These include recruitment, induction/orientation, training, performance appraisal, recognition, promotion and sanctions procedures. The success depends also on the involvement of employees in forming the initial Programme and its continuing improvement. Employee representatives can usefully be integrated with the project team developing the Programme.

#### Alignment of human resources practices with the Programme

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
149	Do the company's human resources practices including those for recruitment, training, performance evaluation, remuneration, recognition and promotion reflect the company's commitment to the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
150	Is there a procedure for the human resources practices relevant to the Programme to be developed and undertaken in consultation with employees, trade unions or other employee representative bodies as appropriate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>External reporting basic indicator</b>		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
151	<b>Description of how human resources practices are aligned to the anti-bribery policy</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

<b>External reporting supporting indicator</b>		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
152	Description of how human resources practices relevant to the Programme are developed and undertaken in consultation with employees, trade unions or other employee representative bodies as appropriate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
153	Results of surveys of employees' awareness and understanding of the Programme	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
154	Results of surveys of employees' perception of the company's commitment to its policy of zero-tolerance of bribery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
155	Description of employee recognition and appraisal procedures related to anti-bribery. <sup>7</sup>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

<sup>7</sup> For assessing their commitment or contribution to the company's anti-bribery policy and procedures.

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### Protection of employees for refusing to pay bribes

	Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
156	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
157	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
158	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

### Mandatory compliance with the programme and sanctions

	Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
159	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
160	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
161	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
162	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting supporting indicator	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
163	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

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### 7.4.4 Training

Education and training is critical to the company's anti-bribery efforts and is fundamental in obtaining the commitment of directors and employees to the Programme. The overall purpose of the training programme will be to support the company's culture of zero tolerance of bribery. The company should ensure that recruits (including appointments to the Board) are given training in the Programme on joining the company or upon appointment in the case of agents. It should be mandatory for employees to comply with the Programme and recruits should be trained in what this means in practice and the sanctions that could be applied in the event of a breach of the policy.

#### Training of directors, managers and employees

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
164	Are there procedures to ensure appropriate induction/orientation training is given to recruits so that they clearly understand the company's Programme, know the company's expectations and the sanctions procedure in the event of a violation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
165	Are there procedures for continuing appropriate training of directors, managers and employees so that they clearly understand the company's Programme, know the company's expectations and the sanctions procedure in the event of a violation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
166	Does the company assess training activities on the Programme periodically for effectiveness?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

<b>External reporting basic indicator</b>		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
167	<b>Description of training given to directors and employees related to the anti-bribery policies and procedures</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

<b>External reporting supporting indicators</b>		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
168	Measures of training given	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
169	Number/description of countries or business units where training has been given	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

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### Training given to agents, contractors and suppliers

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
170	Are there procedures for continuing appropriate training of agents so that they clearly understand the company's Programme, know the company's expectations and the sanctions procedure in the event of a violation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
171	Are there procedures for providing continuing training where appropriate to contractors and suppliers on the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
172	Are there procedures to train contract staff so they clearly understand the company's Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting supporting indicators		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
173	Measures of training given to agents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
174	Measures of training given to contractors and suppliers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
175	Measures of training given to contract staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### 7.4.5 Raising Concerns and Seeking Guidance

An effective Programme will have a policy, procedures and channels for providing advice, encouraging suggestions for improvements and raising issues. Anti-bribery communication channels are usually termed help lines, 'hot lines' or 'whistle-blowing' channels. They may not only be for the use by employees but channels can also be provided for use by business partners or the general public. Evidence suggests that although such channels are not heavily used, they can be important in revealing significant abuses of a Programme. The Programme should also encourage employees to seek guidance or discuss issues before making complaints. The complaints channels can be used for this but the company can consider providing other channels through which an employee can seek guidance.

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### Complaints channels for employees

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
176	Does the company encourage employees and others to raise concerns and report suspicious circumstances to responsible company officials as early as possible?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
177	Does the company provide secure and accessible channels through which employees should feel able to raise concerns and report violations ("whistle-blowing") in confidence and without risk of reprisal?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
178	Does the company provide secure and accessible channels through which employees can seek advice on the application of the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

<b>External reporting basic indicators</b>		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
179	<b>Number or percentage of countries in which the company operates where "whistle-blowing" channels and advice lines for employees are in place</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
180	<b>Number of "whistle-blower" reports, with number of reports investigated, closed or resulting in management action</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

<b>External reporting supporting indicators</b>		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
181	Percentage break-down by type of inquiries to 'whistle-blowing' channels and advice lines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
182	Analysis of actions resulting from issues reported	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

**Complaints channels for business partners and others**

	Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
183	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting supporting indicator	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
184	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

**7.4.6 Communication**

Communication is one of the critical areas for the success of an anti-bribery Programme. The main concern for internal communication will be to ensure that along with all other important messages for employees, the message on the no-bribes policy and how the employee should act remains high on each person’s agenda. Companies that make effective internal communication are in a better position to require adherence, achieve compliance, sanction non-conformance, and ultimately see that the employees’ actions live up to the company’s values and no-bribes policy.

External communication should be used to make the company’s Programme transparent to stakeholders and demonstrate the credibility of its Programme. This will help strengthen corporate reputation, deter attempts from those wishing to bribe, can be useful in stimulating comment and feedback from stakeholders and also reinforce the internal communication messages.

**Internal communication**

	Y	N	Un-clear	N/A	In Plan?	Plan date	Comment	Evidence reference
185	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting basic indicator	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
186	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

External reporting supporting indicators	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
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187	Results of surveys of employees' awareness and understanding of its Programme	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
188	Results of surveys of employees' perception of the company's commitment to integrity or specifically to its no-bribes policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### Guidelines on the Programme

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
189	Is there a procedure to provide written guidelines on the Programme to all employees including those of subsidiaries?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
190	Is there a procedure to require all employees to sign that they have read and understand the guidelines?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting supporting indicators		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
191	Number/percentage of employees that have signed that they have read the company's anti-bribery guidelines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
192	Number of languages in which the guidelines are published	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### External communication

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
193	Is there a policy to publicly disclose information about the Programme including the management systems employed to ensure its implementation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
194	Is there a procedure to publicly disclose information about the Programme including the management systems employed to ensure its implementation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
195	Is there a procedure for receiving communications from relevant interested parties with respect to the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting supporting indicators		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
196	External publication of the Code of Conduct or equivalent statement of business principles referring to countering bribery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
197	The Sustainability Report or equivalent publication aligns its anti-bribery reporting to the GRI Sustainability Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
198	If the company is a signatory to the UN Global Compact it makes an annual Communication	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

## Business Principles for Countering Bribery: TI Self-Evaluation Tool

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## Business Principles for Countering Bribery: TI Self-Evaluation Tool

### 7.4.7 Internal Controls and record keeping

A company's internal controls must provide "reasonable assurance" that payments and receipts are authorised by management and the Board. A bribery incident represents a breach of the company's controls. The internal controls related to the Programme will be designed based on an assessment of the risk of bribery within the company's operations.

Internal controls systems are the policies and procedures that help ensure that the Board's and management's directives are carried out and meet the corporate governance policies of the company. Internal controls are broadly defined as a process, implemented by a company's Board of Directors or equivalent function, management or other personnel, designed to provide reasonable assurance regarding the efficiency of operations, the reliability of financial reporting, and compliance with applicable laws and regulations. Audit is the process by which the reliability of internal controls, documentation and reported performance is checked and verified to provide assurance to management, investors and other stakeholders. The audit will be carried out by an internal audit function and may also be supported by external independent verification or assurance. The Board is ultimately responsible for the system of internal controls although it is customary to delegate to management the task of establishing, operating and monitoring the system of internal controls. To build confidence of stakeholders, the Board should be transparent and disclose an assessment of the effectiveness of internal controls within the company.

#### Internal controls system

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
199	Has the company a system of internal controls to counter bribery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
200	Do the internal controls include financial and organisational checks and balances over the company's accounting and record keeping practices and other business processes related to the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
201	Is there an Audit Committee that provides oversight of internal controls, financial reporting processes and related functions including countering bribery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
202	Does the company ensure that there is appropriate separation of duties?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
203	Has the company established feedback mechanisms and other internal processes designed to support the continuous improvement of the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
204	Is there a procedure to discuss the results of internal audits of the Programme with relevant operational personnel?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
205	Is there a procedure to address identified weaknesses with a documented corrective action plan and a timetable for action?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

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### Books and records

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
206	Are there procedures to maintain available for inspection accurate books and records that properly and fairly document all financial transactions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
207	Are there procedures to ensure that there are no 'off-the-books' accounts, inadequately defined transactions or false entries?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
208	Is there a procedure to implement accountability throughout the company and its subsidiaries to enforce internal controls and proper books and records?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

### Review and internal audit

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
209	Is there a procedure to ensure that the internal control systems, in particular the accounting and record keeping practices, are subject to regular internal audits to provide assurance that they are effective in countering bribery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
210	Is there a procedure for ensuring that there is an adequate audit trail to support all recorded transactions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
211	Is there a procedure for Internal Audit to carry out regular review of the Programme to assess its effectiveness and identify areas for improvement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
212	Is there a procedure to discuss the results of internal audits of the Programme with relevant operational personnel?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
213	Is there a procedure to address weaknesses identified through internal audits with a documented corrective action plan and a timetable for action?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

<b>External reporting basic indicator</b>	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
214 <b>Description of internal controls including record keeping procedures and audit</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

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### 7.4.8 Monitoring and review

The company should seek continuously and actively to improve its Programme as circumstances and risks change and it learns from experience, benchmarking and stakeholder consultation. In designing the Programme it will have been decided which department or function holds the responsibility for the Programme including monitoring and improvement. Sometimes this will be the responsibility of an ethics department, some companies hand this work to the internal auditors, others rely on the legal department to oversee compliance or a small company may appoint one of the directors or managers. The choice is less important than that compliance is not just with laws but with the company's Programme. Tests and assessment of risks will need to be made at all stages of the implemented anti-bribery Programme on a continuous basis.

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
215	Are there feedback mechanisms and other internal processes supporting the continuous improvement of the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
216	Does the company use key performance indicators to encourage and measure progress in improvement of the programme and its implementation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

<b>External reporting basic indicator</b>		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
217	<b>Description of the scope and frequency of feedback mechanisms and other internal processes supporting the continuous improvement of the Programme</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### Use of risk assessment in improving the Programme

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
218	Is there a procedure for regular risk assessment for bribery that extends to all operations under the company's effective control?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>External reporting basic indicator</b>		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
219	<b>Description of the risk assessment procedure</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

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### Use of consultation in the monitoring and improvement of the Programme

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
220	Is there a procedure by which the views and comments of employees are incorporated into the continuing improvement of the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
221	Is there a procedure by which the views and comments of employee representatives such as unions or works councils (where such bodies exist) are incorporated into the continuing improvement of the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
222	Is there a procedure for identifying key external stakeholders by researching and assessing which are most affected by the company's activities in relation to the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
223	Is there a procedure for consulting regularly with key stakeholders about implementation and improvement of the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
224	Description of the consultation procedures with employees and other stakeholders	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
225	Description of the issues identified and actions taken	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### Use of experience from incidents to improve the Programme

A procedure to document and analyse incidents and violations will provide valuable information on how the Programme can be improved. This includes all forms of incident related to bribery involving the company's own employees or third parties, whether these are the company's business partners, other private sector players or government and public officials. Case histories of incidents can be written up and a data bank of experience built up that will assist in dealing with similar cases in future and also provide clues how the Programme could be improved to prevent such failings recurring.

		Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
226	Is there a procedure to use the experience from incidents to improve the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

<b>External reporting basic indicator</b>	Y	N	N/A	Un-	In	Plan	Comment	Evidence
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				clear	plan?	date		reference
227	<b>Description of the company's procedure for investigation and resolution of incidents</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

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### External reporting of public legal cases

Jurisdictions may differ in the disclosure requirements for public legal cases (and related information publicly available about existence and details of cases). However, irrespective of applicable disclosure requirements, if any, the company may decide on a policy to report on public legal cases for a variety of reasons. These can include such as a commitment to a policy of transparency or to align to a voluntary reporting code (such as the Global Reporting Initiative Sustainability Reporting Framework or the Global Compact) or because of stakeholder expectations. Apart from meeting any regulatory requirements, voluntary reporting of public legal cases is valuable as it can show that the company acts transparently and takes seriously any incidents or violations of its anti-bribery Programme.

External reporting basic indicator		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
228	<b>Description of public legal cases regarding corruption</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### Reviews by Audit Committee and the Board

The Board may delegate oversight of the Programme to the Audit Committee. The Audit Committee should review the Programme and related internal control systems regularly and receive reports on the Programme's adequacy and effectiveness. The Audit Committee will review assessments of risks and recommend mitigating actions to the Board for action by management. It will receive regular internal audit reports and any external assurance or verification reports on the Programme. The Audit Committee should report to the Board regularly and recommend actions to the Board and management.

	Y	N	N/A	Un-clear	In plan?	Plan date	Rating	Comment	Evidence reference
229	Is there a procedure for senior management to monitor the Programme and periodically review its suitability, adequacy and effectiveness and implement improvements as appropriate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
230	Is there a procedure for senior management to periodically report the results of Programme reviews to the Audit Committee, Governance Committee, Board or equivalent body?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
231	Is there a procedure for prompt reporting of any issues or concerns to senior management and the Board?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
232	Is there a procedure for the Audit Committee, Governance Committee, the Board or equivalent body to make an independent assessment of the adequacy of the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
233	Is there a procedure for the Audit Committee, Governance Committee, the Board or equivalent body to report regularly to the Board on its independent assessment of the adequacy of the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

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External reporting supporting indicators		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
234	Findings of the assessments by the Audit Committee, Governance Committee, the Board or equivalent body are disclosed in the Annual Report to shareholders	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
235	Description of improvements have been made to the Programme referenced to any previously reported targets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

### 7.4.9 External verification and assurance

Whilst there is no agreed-upon standard code for an effective anti-bribery Programme, an independent review can provide the company with valuable insight into the strengths and weaknesses of its Programme. There is increasing pressure on companies to conduct their business with greater transparency and accountability. Whilst companies are devoting greater efforts to reporting, surveys show that there still remains a high level of distrust of business. Assurance of anti-bribery can provide reassurance to management and stakeholders of the design and adequacy of the Programme and assurance involving testing can assess effectiveness. It can also comment on the materiality of reported information, its completeness and the company's responsiveness to stakeholders. For countering bribery, verification or assurance remains currently largely confined to that exercised in examining the company's compliance with laws and requirements to maintain accurate books and records. Few companies verify their anti-bribery Programme. This is in part due to there being no accounting approach yet for verification or assurance of anti-bribery Programmes, but Transparency International is currently facilitating an initiative with the accounting profession to develop an assurance approach and opinion.

	Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
236	Has the Board or equivalent body considered whether to commission external verification or assurance of the Programme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
237	Has an external verification or assurance been conducted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
238	If an external verification or assurance has been conducted, has the Board or equivalent body considered whether public disclosure should be made that the external review has taken place together with the related verification or assurance opinion?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

<b>Strengths</b>	
<b>Improvement areas</b>	
<b>To do</b>	
<b>Comments</b>	

External reporting basic indicators		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
239	<b>Public disclosure that there has been an external verification or assurance of the Programme</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
240	<b>If an external verification or assurance of the Programme has taken place, the related verification or assurance opinion is published publicly</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

External reporting supporting indicator		Y	N	N/A	Un-clear	In plan?	Plan date	Comment	Evidence reference
241	Expert commentary or opinion published in the sustainability or social report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

## 8 Evaluation information

### 8.1 Evaluator's details

This section is for completion by the person performing or co-ordinating the self-evaluation.

Name of company or unit being evaluated	
Name of person responsible for completing this self-evaluation	
Job title	
Address	
email	
Telephone	
Mobile telephone	
Period assessed	
Completion date of self-evaluation	

### 8.2 Confidentiality

Statement of confidentiality of this self-evaluation.	
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### 8.3 Distribution of completed self-evaluation results

Names of those to whom the key findings or detailed report is distributed based on completion of this self-evaluation.

Name	Position	Company	Contact details



## **Business Principles for Countering Bribery: TI Self-Evaluation Tool**

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### **Appreciation**

Transparency International expresses its appreciation to Halcrow Ltd, Fluor Group, Newmont Mining and Novo Nordisk for their field-testing and review of drafts of this Self-Evaluation Tool.

**Author:** Peter Wilkinson

**Editorial Advisors:** Jermyn Brooks and Susan Côté-Freeman, Transparency International



Transparency International is the global civil society organisation leading the fight against corruption. Through more than 90 chapters worldwide and an international secretariat in Berlin, Germany, TI raises awareness of the damaging effects of corruption and works with partners in government, business and civil society to develop and implement effective measures to tackle it.

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